

आयकर अपीलीय अधिकरण दिल्ली न्यायपीठ “शुक्रवार” दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: ‘FRIDAY’: NEW DELHI)**

श्री प्रमोद कुमार, उपाध्यक्ष एवं सुश्री सुषमा चावला, न्यायिक सदस्य के समक्ष
**BEFORE SH.PRAMOD KUMAR, VICE PRESIDENT &
MS. SUSHMA CHOWLA, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No:- 4388/Del/2017
निर्धारण वर्ष / Assessment Year: 2013-14

DCIT(Exemption),
Ghaziabad.

.....अपीलार्थी / Appellant

vs

BSA College of Engineering & Technology Institute,
1-Near Bus Stand, Mathura,
Uttar Pradesh.

PAN-AAATB4000N

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Ashima Neb, Sr.DR
प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / Date of Hearing : 30.08.2019	घोषणा की तारीख / Date of Pronouncement: 30.08.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The appeal filed by Revenue is against order of CIT(A)-2, Agra, dated 31.03.2017 relating to assessment year 2013-14 against the

order passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. The appeal was fixed to dispose off early hearing petition. Despite service of notice, none appeared on behalf of the assessee. However, Ld. DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 30th day of August, 2019.

Sd/-

(PRAMOD KUMAR)
उपाध्यक्ष/VICE PRESIDENT

Sd/-

(SUSHMA CHOWLA)
न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 30th August, 2019.

* Amit Kumar *

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,
/ ITAT, Delhi